

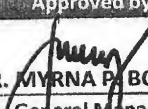


TANZA WATER DISTRICT

DISBURSEMENT CONTROL PROCEDURE

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5.0 RESPONSIBILITY AND AUTHORITY

- 5.1 All concerned Division Managers shall be responsible for the accomplishment and approval of Documented Claims with required attachment/s and for submitting such documents to Accounting and Cash Management Division.
- 5.2 The Accounting Officer shall be responsible for the review and approval of request base on availability of fund.
- 5.3 The Accounting and Cash Management Division shall be responsible for the checking of the completeness of the documents, preparation of the Journal Entry Vouchers and the journals, and posting records in the Books of Accounts.
- 5.4 The Cashier shall be responsible for preparing and releasing of checks.
- 5.5 The General Manager shall be responsible for the approval of the Disbursement Vouchers, the prepared check and of the Documented Claims and Required Attachments.

1.0 OBJECTIVE

The purpose of this procedure is to establish the appropriate process of check disbursement in accordance with COA Rules and Regulations.

2.0 SCOPE

This procedure covers Tanza Water District’s process of preparing Disbursement Voucher and Journal Entry Voucher, Check preparation and releasing, and recording of vouchers to the journals and ledger.

3.0 DEFINITION OF TERMS

- 3.1 Commission on Audit (COA) – is an independent constitutional commission established by the constitution of the Philippines. It has the primary function to examine, audit and settle all accounts and expenditures of the funds and properties of the Philippine government.
- 3.2 Journal Entry Voucher (JEV) – is an accounting record that notes the details of the transaction for record keeping and auditing purposes. This voucher includes the names of accounts affected, the date of the transaction, description of the transaction, signature of authorizing parties, and other details critical to proper accounting procedures.
- 3.3 Check Disbursements Journal (CkDJ) – is a specialized accounting journal used in accounting system to keep tract of expenses incurred when check is used for payment. The entry involves crediting ‘Cash in Bank’ account and debiting the corresponding expense account.
- 3.4 Disbursement Voucher (DV) – is a form used when a check is issued for payment to an individual or an organization.

4.0 REFERENCE DOCUMENTS

- 4.1 Commission on Audit Rules and Regulations
- 4.2 Budget Control Procedure
- 4.3 New Government Accounting System

6.0 PROCEDURE DETAILS

6.1 Disbursement Voucher Process

Process Flow	In-charge	Process Description	Records
Start			
Receiving	Accounting Officer	Shall receive duly approved Documented Claims with required attachment/s.	Documented Claims; Required Attachments
Document Review	Accounting Officer	Shall review and check the completeness of submitted documents. <i>Note:</i> Shall return lacking documents to the concerned officer for completion.	Documented Claims; Required Attachments
Vouchering	Accounting Processor	Shall prepare the Disbursement Voucher and Journal Entry Voucher.	DV; JEV
Request Approval	Accounting Officer	Shall review and approve the request base on verification fund availability. <i>Note:</i> 1) The documents shall be returned to the concerned officer, if there is no budget available. 2) Shall monitor the budget in accordance with the Budget Control Procedure.	DV; JEV; Documented Claims; Required Attachments
Certification	ACM Division Manager	Shall certify the completeness of the documents and the fund availability	DV; JEV; Documented Claims; Required Attachments
A			

<div style="text-align: center;"> <div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">A</div> <div style="margin-top: 10px;">↓</div> <div style="border: 1px solid black; padding: 5px; width: 150px; margin: 0 auto;">Certification</div> <div style="margin-top: 10px;">↓</div> <div style="border: 1px solid black; padding: 5px; width: 150px; margin: 0 auto;">Check Preparation</div> <div style="margin-top: 10px;">↓</div> <div style="border: 1px solid black; padding: 5px; width: 150px; margin: 0 auto;">Final Approval</div> <div style="margin-top: 10px;">↓</div> <div style="border: 1px solid black; padding: 5px; width: 150px; margin: 0 auto;">Check Releasing</div> <div style="margin-top: 10px;">↓</div> <div style="border: 1px solid black; padding: 5px; width: 150px; margin: 0 auto;">Recording</div> <div style="margin-top: 10px;">↓</div> <div style="border: 1px solid black; padding: 5px; width: 150px; margin: 0 auto;">End</div> </div>			
	General Manager	Shall approve the request by signing in the approval section of the Disbursement Voucher.	DV; JEV; Documented Claims; Required Attachments
	Cashier	Shall prepare corresponding check according to the indicated data in the Disbursement Voucher.	Bank Check;
	General Manager	Shall approve and authorized the creation of the check by affixing signature on the check.	Bank Check; DV; JEV; Documented Claims; Required Attachments
	Cashier	Shall release the corresponding check to the claimant. <i>Note:</i> Shall record the releasing of check as payment in the Payment Releasing Logbook.	Bank Check Released Check Logbook
	Accounting Officer	Shall record JEV entries in the corresponding Journal and General Ledger. <i>Note:</i> 1) The journals are prepared at the end of the month. 2) The General Ledger is prepared after accomplishment of the journals. 3) Printing of the General Ledger is done at the end of the year.	CkDJ; Cash Disbursements Journal; General Journal; General Ledger

6.2 Reports

Reports	Frequency	Responsible
Check Disbursements Journal	Monthly	Accounting Officer
Cash Disbursements Journal	Monthly	Accounting Officer
General Journal	Monthly	Accounting Officer

7.0 PERFORMANCE INDICATORS

7.1 The Division Manager shall ensure that all disbursement vouchers were properly prepared, accomplished, verified and accounted for.

8.0 ATTACHMENTS AND FORMS

8.1 Forms

- 8.1.1 Disbursement Voucher
- 8.1.2 Journal Entry Voucher
- 8.1.3 Petty Cash Fund Voucher
- 8.1.4 Check Disbursements Journal
- 8.1.5 Cash Disbursements Journal
- 8.1.6 Petty Cash Fund Record

8.2 Table of Documented Claims and Required Attachments



Republic of the Philippines
TANZA WATER DISTRICT

DISBURSEMENT VOUCHER

MODE OF PAYMENT <input type="checkbox"/> MDS Check <input checked="" type="checkbox"/> Commercial Check <input type="checkbox"/> ADA <input type="checkbox"/> Others		No.: _____ Date: _____
Payee/Office:	TIN/Employee No.:	OS/BUS No.:
Address:	Date:	
	Title:	Code:
Particulars	Amount	
Certified: <input type="checkbox"/> Supporting documents complete and proper <input type="checkbox"/> Cash available <input type="checkbox"/> Subject to ADA (where applicable)	Approved for Payment: Signature: _____ Printed Name: _____ Position: _____ Date: _____	
Signature: _____ Printed Name: _____ Position: _____ Date: _____	Signature: _____ Printed Name: _____ Position: _____ Date: _____	
Received Payment: Signature: _____ Printed Name: _____	Check/ADA No.: _____ Date: _____ Bank Name: _____ OR No./other relevant document issued: _____	Journal Entry Voucher: No.: _____ Date: _____

Tanza Water District

OCT 27 2016

Date:


MASTER COPY


TANZA WATER DISTRICT

No.: JEV#

Date:

[illegible]

 <div>Republic of the Philippines TANZA WATER DISTRICT Tanza, Cavite</div>		<div>No.: Date:</div>	
Payee / Office: Address :		Responsibility Center Code:	
I. To be filled up upon request		II. To be filled up upon liquidation/reimbursement	
Particulars	Amount	Total Amount Granted Total Amount Paid per OR/CR/Invoice/RER/TO No.	Php Php Php()
Purpose:		Amount Refunded/ (Reimbursed)	Php
A	Requested by: Name of Requestor Approved by: Immediate Supervisor	C	<input type="checkbox"/> Received Refund <input type="checkbox"/> Reimbursement Paid Petty Cash Custodian
B	Paid by: Tanza Water District Petty Cash Custodian OCT 27 2016 Cash Received by: MASTER COPY	D	<input type="checkbox"/> Liquidation Submitted <input type="checkbox"/> Reimbursement Received by: NOV 02 2016 CONTROLLED COPY Signature over Printed Name of Payee Date: _____ Signature of Payee Date: _____

 <div>Republic of the Philippines TANZA WATER DISTRICT Tanza, Cavite</div>		<div>No.: Date:</div>	
Payee / Office: Address :		Responsibility Center Code:	
I. To be filled up upon request		II. To be filled up upon liquidation/reimbursement	
Particulars	Amount	Total Amount Granted Total Amount Paid per OR/CR/Invoice/RER/TO No.	Php Php Php()
Purpose:		Amount Refunded/ (Reimbursed)	Php
A	Requested by: Name of Requestor Approved by: Immediate Supervisor	C	<input type="checkbox"/> Received Refund <input type="checkbox"/> Reimbursement Paid Petty Cash Custodian
B	Paid by: Petty Cash Custodian Cash Received by:	D	<input type="checkbox"/> Liquidation Submitted <input type="checkbox"/> Reimbursement Received by: Signature over Printed Name of Payee Date: _____ Signature of Payee Date: _____



Republic of the Philippines
TANZA WATER DISTRICT
Tanza, Cavite

CHECK DISBURSEMENTS JOURNAL

Bank Name:
Account No.

[illegible]

Prepared by:

Certified Correct:

[illegible]

Certified Correct:



Republic of the Philippines

TANZA WATER DISTRICT

PETTY CASH FUND RECORD

Petty Cash Fund

Petty Cash Custodian:**Designation: Petty Cash Custodian**[illegible]

I hereby certify that the foregoing is correct and complete record of all replenishments and disbursements made by me in my capacity as Petty Cash Custodian during the period of _____ to _____ inclusive, as indicated in the corresponding columns.

Prepared by:

PETTY CASH CUSTODIAN

Date _____

8.5. Table of Documented Claims and Required Attachments

NO.	DISBURSEMENT	DOCUMENTED CLAIM	REQUIRED ATTACHMENTS
1	Cash Advance	Request for Cash Advance	None
2	Purchase of Supplies / Equipment / Other Property	Purchase Order	Purchase Request
			Abstract of Quotation of Canvass
			Inspection and Acceptance Report*
			Sales Invoice*
5	Payment of bills	Statement of Accounts	Delivery Receipt*
6	Payroll	Summary of Payroll	None
7	Travel Allowance	Travel Order	Computation of Salaries
			Daily Time Record
			Itinerary of Travel
			Report of Travel
			Certificate of Travel Completed
8	Expenses for Service Vehicle	Receipt (Official / Collection / Acknowledgement / Reimbursement Expense) or Invoice (Sales / Cash)	Certificate of Appearance / Participation
9	Replenishment of Petty Cash	Petty Cash Fund Record	Trouble Report Form
			Petty Cash Vouchers
10	Remittances	Receipt (Official / Collection / Acknowledgement / Reimbursement Expense) or Invoice (Sales / Cash)**	
		Travel Order with required attachments**	
		Summary of Taxes Withheld	
		Remittance List	
		Remittance List of Premiums	
		Remittance of Service Loan Accounts	
		Short-Term Loan Remittance Form	
		Membership Contributions Remittance Form	
Statement of Premium Account - Formal Sector			
Employees Premium Remittance List			

*Requirement of attachment shall depend on the processing of transaction.

**Requirement of attachment shall depend on the type of transaction.